

209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, ~~excluding section 844~~
of P.L. ~~109-280~~, P.L. 110-245, excluding sections 110, 113, and 301 of P.L. 110-245,
and section 15316 of P.L. 110-246, section 301 of division B and section 313 of division
C of P.L. 110-343, P.L. 110-458, sections 1401, 1402, 1521, 1522, and 1531 of division
B of P.L. 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L.
111-240, except that section 1366 (f) (relating to pass-through of items to
shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes
at the same time as for federal purposes. Amendments to the federal Internal
Revenue Code enacted after December 31, 2008, do not apply to this paragraph with
respect to taxable years beginning after December 31, 2008, except that changes to
the Internal Revenue Code made by sections 1401, 1402, 1521, 1522, and 1531 of
division B of P.L. 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113
of P.L. 111-240, and changes that indirectly affect the provisions applicable to this
subchapter made by sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L.
111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240,
apply for Wisconsin purposes at the same time as for federal purposes.

***-1260/P4.6* SECTION 2015.** 71.42 (2) (tm) of the statutes is amended to read:

71.42 (2) (tm) For taxable years that begin after December 31, 2008, "Internal
Revenue Code" means the federal Internal Revenue Code as amended to
December 31, 2008, excluding sections 103, 104, and 110 of P.L. 102-227, sections
13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.

SECTION 2015

1 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
2 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
3 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
4 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.
5 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
6 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L.
7 109-222, ~~section 844 of P.L. 109-280~~, P.L. 109-432, P.L. 110-28, P.L. 110-140, P.L.
8 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L. 110-234,
9 sections 110, 113, and 301 of P.L. 110-245, P.L. 110-246, except section 15316 of P.L.
10 110-246, P.L. 110-289, P.L. 110-317, P.L. 110-343, except section 301 of division B
11 and section 313 of division C of P.L. 110-343, and P.L. 110-351, and as amended by
12 sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5, section 301 of
13 P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240, and as indirectly
14 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.
15 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and
16 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
17 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
18 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
19 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
20 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
21 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
22 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
23 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.
24 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
25 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,

1 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
2 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
3 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
4 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
5 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
6 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
7 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
8 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
9 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L.
10 109-222, P.L. 109-227, P.L. 109-280, ~~excluding section 844 of P.L. 109-280, P.L.~~
11 ~~110-245, excluding sections 110, 113, and 301 of P.L. 110-245, and section 15316 of~~
12 ~~P.L. 110-246, section 301 of division B and section 313 of division C of P.L. 110-343,~~
13 ~~P.L. 110-458, sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5,~~
14 ~~section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240, except~~
15 that "Internal Revenue Code" does not include section 847 of the federal Internal
16 Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the
17 same time as for federal purposes. Amendments to the federal Internal Revenue
18 Code enacted after December 31, 2008, do not apply to this paragraph with respect
19 to taxable years beginning after December 31, 2008, except that changes to the
20 Internal Revenue Code made sections 1401, 1402, 1521, 1522, and 1531 of division
21 B of P.L. 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L.
22 111-240, and changes that indirectly affect the provisions applicable to this
23 subchapter made by sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L.
24 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240,
25 apply for Wisconsin purposes at the same time as for federal purposes.

1 ***-0687/P1.3* SECTION 2016.** 71.45 (1t) (L) of the statutes is created to read:

2 71.45 (1t) (L) Those issued under s. 231.03 (6), if the bonds or notes are issued
3 to a person who is eligible to receive bonds or notes from another issuer for the same
4 purpose for which the person is issued bonds or notes under s. 231.03 (6) and the
5 interest income received from the other bonds or notes is exempt from taxation under
6 this subchapter.

7 ***-1465/P4.616* *-1059/P3.368* SECTION 2017.** 71.47 (1dd) (b) of the statutes
8 is amended to read:

9 71.47 (1dd) (b) Except as provided in s. 73.03 (35), for any taxable year for
10 which that person is certified under s. 560.765 (3), 2009 stats., and begins business
11 operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, or certified
12 under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified
13 or entitled a person may credit against taxes otherwise due under this subchapter
14 employment-related day care expenses, up to \$1,200 for each qualifying individual.

15 ***-1465/P4.617* *-1059/P3.369* SECTION 2018.** 71.47 (1de) (a) (intro.) of the
16 statutes is amended to read:

17 71.47 (1de) (a) (intro.) Except as provided in s. 73.03 (35), for any taxable year
18 for which a person is certified under s. 560.765 (3), 2009 stats., and begins business
19 operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, or certified
20 under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified
21 or entitled the person may claim as a credit against taxes otherwise due under this
22 subchapter an amount equal to 7.5% of the amount that the person expends to
23 remove or contain environmental pollution, as defined in s. 299.01 (4), in the zone or
24 to restore soil or groundwater that is affected by environmental pollution, as defined
25 in s. 299.01 (4), in the zone if the person fulfills all of the following requirements:

1 ***-1465/P4.618* *-1059/P3.370* SECTION 2019.** 71.47 (1de) (a) 1. of the
2 statutes is amended to read:

3 71.47 (1de) (a) 1. Begins the work, other than planning and investigating, for
4 which the credit is claimed after the area that includes the site where the work is
5 done is designated a development zone under s. 560.71, 2009 stats., or an enterprise
6 development zone under s. 560.797, 2009 stats., and after the claimant is certified
7 under s. 560.765 (3), 2009 stats., or certified under s. 560.797 (4) (a), 2009 stats.

8 ***-1465/P4.619* *-1059/P3.371* SECTION 2020.** 71.47 (1di) (a) (intro.) of the
9 statutes is amended to read:

10 71.47 (1di) (a) (intro.) Except as provided in pars. (dm) and (f) and s. 73.03 (35),
11 for any taxable year for which the person is entitled under s. 560.795 (3), 2009 stats.,
12 to claim tax benefits, any person may claim as a credit against taxes otherwise due
13 under this chapter 2.5% of the purchase price of depreciable, tangible personal
14 property, or 1.75% of the purchase price of depreciable, tangible personal property
15 that is expensed under section 179 of the internal revenue code for purposes of the
16 taxes under this chapter, except that:

17 ***-1465/P4.620* *-1059/P3.372* SECTION 2021.** 71.47 (1di) (a) 1. of the
18 statutes is amended to read:

19 71.47 (1di) (a) 1. The investment must be in property that is purchased after
20 the person is entitled under s. 560.795 (3), 2009 stats., to claim tax benefits and that
21 is used for at least 50% of its use in the conduct of the person's business operations
22 at a location in a development zone under subch. VI of ch. 560, 2009 stats., or, if the
23 property is mobile, the base of operations of the property for at least 50% of its use
24 must be a location in a development zone.

1 ***-1465/P4.621* *-1059/P3.373* SECTION 2022.** 71.47 (1di) (b) 2. of the
2 statutes is amended to read:

3 71.47 (1di) (b) 2. If the claimant is located on an Indian reservation, as defined
4 in s. 560.86 (5), 2009 stats., and is an American Indian, as defined in s. 560.86 (1),
5 2009 stats., an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal
6 enterprise, as defined in s. 71.07 (2di) (b) 2., and if the allowable amount of the credit
7 under this subsection exceeds the taxes otherwise due under this chapter on or
8 measured by the claimant's income, the amount of the credit not used as an offset
9 against those taxes shall be certified to the department of administration for
10 payment to the claimant by check, share draft or other draft.

11 ***-1465/P4.622* *-1059/P3.374* SECTION 2023.** 71.47 (1di) (b) 3. of the
12 statutes is amended to read:

13 71.47 (1di) (b) 3. Partnerships, limited liability companies and tax-option
14 corporations may not claim the credit under this subsection, but the eligibility for,
15 and amount of, that credit shall be determined on the basis of their economic activity,
16 not that of their shareholders, partners or members. The corporation, partnership
17 or limited liability company shall compute the amount of the credit that may be
18 claimed by each of its shareholders, partners or members and shall provide that
19 information to each of its shareholders, partners or members. Partners, members
20 of limited liability companies and shareholders of tax-option corporations may claim
21 the credit based on the partnership's, company's or corporation's activities in
22 proportion to their ownership interest and may offset it against the tax attributable
23 to their income from the partnership's, company's or corporation's business
24 operations in the development zone; except that a claimant in a development zone
25 under s. 560.795 (1) (e), 2009 stats., may offset the credit, including any credits

1 carried over, against the amount of the tax otherwise due under this chapter
2 attributable to all of the claimant's income; and against the tax attributable to their
3 income from the partnership's, company's or corporation's directly related business
4 operations.

5 ***-1465/P4.623* *-1059/P3.375* SECTION 2024.** 71.47 (1di) (d) 1. of the
6 statutes is amended to read:

7 71.47 (1di) (d) 1. A copy of a verification from the department of commerce that
8 the claimant may claim tax benefits under s. 560.795 (3), 2009 stats.

9 ***-1465/P4.624* *-1059/P3.376* SECTION 2025.** 71.47 (1di) (f) of the statutes
10 is amended to read:

11 71.47 (1di) (f) If a person who is entitled under s. 560.795 (3), 2009 stats., to
12 claim tax benefits becomes ineligible for such tax benefits, that person may claim no
13 credits under this subsection for the taxable year that includes the day on which the
14 person becomes ineligible for tax benefits or succeeding taxable years and that
15 person may carry over no unused credits from previous years to offset tax under this
16 chapter for the taxable year that includes the day on which the person becomes
17 ineligible for tax benefits or succeeding taxable years.

18 ***-1465/P4.625* *-1059/P3.377* SECTION 2026.** 71.47 (1di) (g) of the statutes
19 is amended to read:

20 71.47 (1di) (g) If a person who is entitled under s. 560.795 (3), 2009 stats., to
21 claim tax benefits ceases business operations in the development zone during any of
22 the taxable years that that zone exists, that person may not carry over to any taxable
23 year following the year during which operations cease any unused credits from the
24 taxable year during which operations cease or from previous taxable years.

1 ***-1465/P4.626* *-1059/P3.378* SECTION 2027.** 71.47 (1dj) (am) (intro.) of the
2 statutes is amended to read:

3 71.47 (1dj) (am) (intro.) Except as provided under par. (f) or s. 73.03 (35), for
4 any taxable year for which the person is certified under s. 560.765 (3), 2009 stats.,
5 for tax benefits, any person may claim as a credit against taxes otherwise due under
6 this chapter an amount calculated as follows:

7 ***-1465/P4.627* *-1059/P3.379* SECTION 2028.** 71.47 (1dj) (am) 4. a. of the
8 statutes is amended to read:

9 71.47 (1dj) (am) 4. a. If certified under s. 560.765 (3), 2009 stats., for tax
10 benefits before January 1, 1992, modify "qualified wages" as defined in section 51 (b)
11 of the internal revenue code to exclude wages paid before the claimant is certified for
12 tax benefits and to exclude wages that are paid to employees for work at any location
13 that is not in a development zone under subch. VI of ch. 560, 2009 stats. For purposes
14 of this subd. 4. a., mobile employees work at their base of operations and leased or
15 rented employees work at the location where they perform services.

16 ***-1465/P4.628* *-1059/P3.380* SECTION 2029.** 71.47 (1dj) (am) 4. b. of the
17 statutes is amended to read:

18 71.47 (1dj) (am) 4. b. If certified under s. 560.765 (3), 2009 stats., for tax
19 benefits after December 31, 1991, modify "qualified wages" as defined in section 51
20 (b) of the internal revenue code to exclude wages paid before the claimant is certified
21 for tax benefits and to exclude wages that are paid to employees for work at any
22 location that is not in a development zone under subch. VI of ch. 560, 2009 stats. For
23 purposes of this subd. 4. b., mobile employees and leased or rented employees work
24 at their base of operations.

1 ***-1465/P4.629* *-1059/P3.381* SECTION 2030.** 71.47 (1dj) (am) 4c. of the
2 statutes is amended to read:

3 71.47 (1dj) (am) 4c. Modify the rule for ineligible individuals under section 51
4 (i) (1) of the internal revenue code to allow credit for the wages of related individuals
5 paid by an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal
6 enterprise, as defined in s. 71.07 (2di) (b) 2., if the Indian business or tribal enterprise
7 is located in a development zone designated under s. 560.71 (3) (c) 2., 2009 stats.

8 ***-1465/P4.630* *-1059/P3.382* SECTION 2031.** 71.47 (1dj) (am) 4t. of the
9 statutes is amended to read:

10 71.47 (1dj) (am) 4t. If certified under s. 560.765 (3), 2009 stats., for tax benefits
11 before January 1, 1992, modify section 51 (i) (3) of the internal revenue code so that
12 for leased or rented employees, except employees of a leasing agency certified for tax
13 benefits who perform services directly for the agency in a development zone, the
14 minimum employment periods apply to the time that they perform services in a
15 development zone for a single lessee or renter, not to their employment by the leasing
16 agency.

17 ***-1465/P4.631* *-1059/P3.383* SECTION 2032.** 71.47 (1dj) (e) 1. of the
18 statutes is amended to read:

19 71.47 (1dj) (e) 1. A copy of the claimant's certification for tax benefits under s.
20 560.765 (3), 2009 stats.

21 ***-1465/P4.632* *-1059/P3.384* SECTION 2033.** 71.47 (1dj) (e) 3. a. of the
22 statutes is amended to read:

23 71.47 (1dj) (e) 3. a. If certified under s. 560.765 (3), 2009 stats., for tax benefits
24 before January 1, 1992, a statement from the department of commerce verifying the
25 amount of qualifying wages and verifying that the employees were hired for work

1 only in a development zone or are mobile employees whose base of operations is in
2 a development zone.

3 ***-1465/P4.633* *-1059/P3.385* SECTION 2034.** 71.47 (1dj) (e) 3. b. of the
4 statutes is amended to read:

5 71.47 (1dj) (e) 3. b. If certified under s. 560.765 (3), 2009 stats., for tax benefits
6 after December 31, 1991, a statement from the department of commerce verifying the
7 amount of qualifying wages and verifying that the employees were hired for work
8 only in a development zone or are mobile employees or leased or rented employees
9 whose base of operations is in a development zone.

10 ***-1465/P4.634* *-1059/P3.386* SECTION 2035.** 71.47 (1dL) (a) of the statutes
11 is amended to read:

12 71.47 (1dL) (a) Except as provided in pars. (ag), (ar), (bm) and (f) and s. 73.03
13 (35), for any taxable year for which the person is certified under s. 560.765 (3), 2009
14 stats., for tax benefits, any person may claim as a credit against taxes otherwise due
15 under this subchapter an amount equal to 2.5% of the amount expended by that
16 person to acquire, construct, rehabilitate or repair real property in a development
17 zone under subch. VI of ch. 560, 2009 stats.

18 ***-1465/P4.635* *-1059/P3.387* SECTION 2036.** 71.47 (1dL) (ag) of the
19 statutes is amended to read:

20 71.47 (1dL) (ag) If the credit under par. (a) is claimed for an amount expended
21 to construct, rehabilitate, remodel or repair property, the claimant must have begun
22 the physical work of construction, rehabilitation, remodeling or repair, or any
23 demolition or destruction in preparation for the physical work, after the place where
24 the property is located was designated a development zone under s. 560.71, 2009
25 stats., and the completed project must be placed in service after the claimant is

certified for tax benefits under s. 560.765 (3), 2009 stats. In this paragraph, "physical work" does not include preliminary activities such as planning, designing, securing financing, researching, developing specifications or stabilizing the property to prevent deterioration.

***-1465/P4.636* *-1059/P3.388* SECTION 2037.** 71.47 (1dL) (ar) of the statutes is amended to read:

71.47 (1dL) (ar) If the credit under par. (a) is claimed for an amount expended to acquire property, the property must have been acquired by the claimant after the place where the property is located was designated a development zone under s. 560.71, 2009 stats., and the completed project must be placed in service after the claimant is certified for tax benefits under s. 560.765 (3), 2009 stats., and the property must not have been previously owned by the claimant or a related person during the 2 years prior to the designation of the development zone under s. 560.71, 2009 stats. No credit is allowed for an amount expended to acquire property until the property, either in its original state as acquired by the claimant or as subsequently constructed, rehabilitated, remodeled or repaired, is placed in service.

***-1465/P4.637* *-1059/P3.389* SECTION 2038.** 71.47 (1dL) (bm) of the statutes is amended to read:

71.47 (1dL) (bm) In calculating the credit under par. (a) a claimant shall reduce the amount expended to acquire property by a percentage equal to the percentage of the area of the real property not used for the purposes for which the claimant is certified to claim tax benefits under s. 560.765 (3), 2009 stats., and shall reduce the amount expended for other purposes by the amount expended on the part of the property not used for the purposes for which the claimant is certified to claim tax benefits under s. 560.765 (3), 2009 stats.

SECTION 2039

1 ***-1465/P4.638* *-1059/P3.390* SECTION 2039.** 71.47 (1dL) (c) of the statutes
2 is amended to read:

3 71.47 (1dL) (c) If the claimant is located on an Indian reservation, as defined
4 in s. 560.86 (5), 2009 stats., and is an American Indian, as defined in s. 560.86 (1),
5 2009 stats., an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal
6 enterprise, as defined in s. 71.07 (2di) (b) 2., and if the allowable amount of the credit
7 under par. (a) exceeds the taxes otherwise due under this chapter on or measured by
8 the claimant's income, the amount of the credit not used as an offset against those
9 taxes shall be certified to the department of administration for payment to the
10 claimant by check, share draft or other draft.

11 ***-1465/P4.639* *-1059/P3.391* SECTION 2040.** 71.47 (1dm) (a) 1. of the
12 statutes is amended to read:

13 71.47 (1dm) (a) 1. "Certified" means entitled under s. 238.395 (3) (a) 4. or s.
14 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),
15 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
16 or s. 560.7995 (4), 2009 stats.

17 ***-1465/P4.640* *-1059/P3.392* SECTION 2041.** 71.47 (1dm) (a) 3. of the
18 statutes is amended to read:

19 71.47 (1dm) (a) 3. "Development zone" means a development opportunity zone
20 under s. 238.395 (1) (e) and (f) or 238.398 or s. 560.795 (1) (e) and (f), 2009 stats., or
21 s. 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s.
22 560.7995, 2009 stats.

23 ***-1465/P4.641* *-1059/P3.393* SECTION 2042.** 71.47 (1dm) (a) 4. of the
24 statutes is amended to read:

71.47 (1dm) (a) 4. "Previously owned property" means real property that the claimant or a related person owned during the 2 years prior to the department of commerce or the Wisconsin Economic Development Corporation designating the place where the property is located as a development zone and for which the claimant may not deduct a loss from the sale of the property to, or an exchange of the property with, the related person under section 267 of the Internal Revenue Code, except that section 267 (b) of the Internal Revenue Code is modified so that if the claimant owns any part of the property, rather than 50% ownership, the claimant is subject to section 267 (a) (1) of the Internal Revenue Code for purposes of this subsection.

***-1465/P4.642* *-1059/P3.394* SECTION 2043.** 71.47 (1dm) (f) 1. of the statutes is amended to read:

71.47 (1dm) (f) 1. A copy of ~~a~~ the verification from the department of commerce that the claimant may claim tax benefits under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., or is certified under s. 238.395 (5), 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

***-1465/P4.643* *-1059/P3.395* SECTION 2044.** 71.47 (1dm) (f) 2. of the statutes is amended to read:

71.47 (1dm) (f) 2. A statement from the department of commerce or the Wisconsin Economic Development Corporation verifying the purchase price of the investment and verifying that the investment fulfills the requirements under par. (b).

***-1465/P4.644* *-1059/P3.396* SECTION 2045.** 71.47 (1dm) (i) of the statutes is amended to read:

71.47 (1dm) (i) Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for,

1 and the amount of, that credit shall be determined on the basis of their economic
2 activity, not that of their shareholders, partners, or members. The corporation,
3 partnership, or limited liability company shall compute the amount of credit that
4 may be claimed by each of its shareholders, partners, or members and provide that
5 information to its shareholders, partners, or members. Partners, members of limited
6 liability companies, and shareholders of tax-option corporations may claim the
7 credit based on the partnership's, company's, or corporation's activities in proportion
8 to their ownership interest and may offset it against the tax attributable to their
9 income from the partnership's, company's, or corporation's business operations in the
10 development zone; except that partners, members, and shareholders in a
11 development zone under s. 238.395 (1) (e) or s. 560.795 (1) (e), 2009 stats., may offset
12 the credit against the amount of the tax attributable to their income.

13 ***-1465/P4.645* *-1059/P3.397* SECTION 2046.** 71.47 (1dm) (j) of the statutes
14 is amended to read:

15 71.47 (1dm) (j) If a person who is entitled under s. 238.395 (3) (a) 4. or s. 560.795
16 (3) (a) 4., 2009 stats., to claim tax benefits becomes ineligible for such tax benefits,
17 or if a person's certification under s. 238.395 (5), 238.398 (3), or 238.3995 (4) or s.
18 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., is
19 revoked, that person may claim no credits under this subsection for the taxable year
20 that includes the day on which the person becomes ineligible for tax benefits, the
21 taxable year that includes the day on which the certification is revoked, or succeeding
22 taxable years, and that person may carry over no unused credits from previous years
23 to offset tax under this chapter for the taxable year that includes the day on which
24 the person becomes ineligible for tax benefits, the taxable year that includes the day
25 on which the certification is revoked, or succeeding taxable years.

1 ***-1465/P4.646* *-1059/P3.398* SECTION 2047.** 71.47 (1dm) (k) of the statutes
2 is amended to read:

3 71.47 (1dm) (k) If a person who is entitled under s. 238.395 (3) (a) 4. or s.
4 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),
5 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
6 or s. 560.7995 (4), 2009 stats., ceases business operations in the development zone
7 during any of the taxable years that that zone exists, that person may not carry over
8 to any taxable year following the year during which operations cease any unused
9 credits from the taxable year during which operations cease or from previous taxable
10 years.

11 ***-1465/P4.647* *-1059/P3.399* SECTION 2048.** 71.47 (1ds) (a) 1. of the
12 statutes is amended to read:

13 71.47 (1ds) (a) 1. "Development zone" means a zone designated under s. 560.71,
14 2009 stats.

15 ***-1465/P4.648* *-1059/P3.400* SECTION 2049.** 71.47 (1ds) (b) of the statutes
16 is amended to read:

17 71.47 (1ds) (b) Except as provided in pars. (dm) and (e) and s. 73.03 (35), for
18 any taxable year for which the person is certified under s. 560.765 (3), 2009 stats.,
19 for tax benefits, any person may claim as a credit against taxes otherwise due under
20 this chapter the taxes paid under subchs. III and V of ch. 77 on their purchases, leases
21 and rentals of eligible property. Partnerships, limited liability companies and
22 tax-option corporations may not claim the credit under this subsection but the
23 eligibility for, and the amount of, that credit shall be determined on the basis of their
24 economic activity, not that of their partners, members or shareholders. The
25 partnership, limited liability company or corporation shall compute the amount of

1 the credit that may be claimed by each of its partners, members or shareholders and
2 shall provide that information to each of its partners, members or shareholders.
3 Partners, members of limited liability companies and shareholders of tax-option
4 corporations may claim the credit based on the partnership's, company's or
5 corporation's activities in proportion to their ownership interest.

6 ***-1465/P4.649* *-1059/P3.401* SECTION 2050.** 71.47 (1ds) (d) 1. of the
7 statutes is amended to read:

8 71.47 (1ds) (d) 1. A copy of the claimant's certification for tax benefits under
9 s. 560.765 (3), 2009 stats.

10 ***-1465/P4.650* *-1059/P3.402* SECTION 2051.** 71.47 (1dx) (a) 2. of the
11 statutes is amended to read:

12 71.47 (1dx) (a) 2. "Development zone" means a development zone under s.
13 238.30 or s. 560.70, 2009 stats., a development opportunity zone under s. 238.395 or
14 s. 560.795, 2009 stats., or an enterprise development zone under s. 238.397 or s.
15 560.797, 2009 stats., an agricultural development zone under s. 238.398 or s.
16 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s.
17 560.7995, 2009 stats.

18 ***-1195/2.128* SECTION 2052.** 71.47 (1dx) (a) 5. of the statutes is amended to
19 read:

20 71.47 (1dx) (a) 5. "Member of a targeted group" means a person who resides
21 in an area designated by the federal government as an economic revitalization area,
22 a person who is employed in an unsubsidized job but meets the eligibility
23 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
24 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work,
25 real pay project position under s. 49.147 (3m), a person who is eligible for child care

1 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an
2 economically disadvantaged youth, an economically disadvantaged veteran, a
3 supplemental security income recipient, a general assistance recipient, an
4 economically disadvantaged ex-convict, a qualified summer youth employee, as
5 defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or
6 a ~~food stamp~~ recipient of supplemental nutrition assistance program benefits under
7 7 USC 2011 to 2036, if the person has been certified in the manner under sub. (1dj)
8 (am) 3. by a designated local agency, as defined in sub. (1dj) (am) 2.

9 ***-1465/P4.651* *-1059/P3.403* SECTION 2053.** 71.47 (1dx) (b) (intro.) of the
10 statutes is amended to read:

11 71.47 (1dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
12 in s. 73.03 (35), and subject to s. 238.385 or s. 560.785, 2009 stats., for any taxable
13 year for which the person is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats.,
14 to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), 238.398 (3), or
15 238.3995 (4) or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3),
16 2009 stats., or s. 560.7995 (4), 2009 stats., any person may claim as a credit against
17 the taxes otherwise due under this chapter the following amounts:

18 ***-1465/P4.652* *-1059/P3.404* SECTION 2054.** 71.47 (1dx) (b) 2. of the
19 statutes is amended to read:

20 71.47 (1dx) (b) 2. The amount determined by multiplying the amount
21 determined under s. 238.385 (1) (b) or s. 560.785 (1) (b), 2009 stats., by the number
22 of full-time jobs created in a development zone and filled by a member of a targeted
23 group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the
24 subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

1 ***-1465/P4.653* *-1059/P3.405* SECTION 2055.** 71.47 (1dx) (b) 3. of the
2 statutes is amended to read:

3 71.47 (1dx) (b) 3. The amount determined by multiplying the amount
4 determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number
5 of full-time jobs created in a development zone and not filled by a member of a
6 targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or
7 the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

8 ***-1465/P4.654* *-1059/P3.406* SECTION 2056.** 71.47 (1dx) (b) 4. of the
9 statutes is amended to read:

10 71.47 (1dx) (b) 4. The amount determined by multiplying the amount
11 determined under s. 238.385 (1) (bm) or s. 560.785 (1) (bm), 2009 stats., by the
12 number of full-time jobs retained, as provided in the rules under s. 238.385 or s.
13 560.785, 2009 stats., excluding jobs for which a credit has been claimed under sub.
14 (1dj), in an enterprise development zone under s. 238.397 or s. 560.797, 2009 stats.,
15 and for which significant capital investment was made and by then subtracting the
16 subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid
17 under s. 49.147 (3m) (c) for those jobs.

18 ***-1465/P4.655* *-1059/P3.407* SECTION 2057.** 71.47 (1dx) (b) 5. of the
19 statutes is amended to read:

20 71.47 (1dx) (b) 5. The amount determined by multiplying the amount
21 determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number
22 of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785,
23 2009 stats., excluding jobs for which a credit has been claimed under sub. (1dj), in
24 a development zone and not filled by a member of a targeted group and by then

1 subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and
2 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

3 ***-1465/P4.656* *-1059/P3.408* SECTION 2058.** 71.47 (1dx) (be) of the statutes
4 is amended to read:

5 71.47 (1dx) (be) *Offset*. A claimant in a development zone under s. 238.395 (1)
6 (e) or s. 560.795 (1) (e), 2009 stats., may offset any credits claimed under this
7 subsection, including any credits carried over, against the amount of the tax
8 otherwise due under this subchapter attributable to all of the claimant's income and
9 against the tax attributable to income from directly related business operations of
10 the claimant.

11 ***-1465/P4.657* *-1059/P3.409* SECTION 2059.** 71.47 (1dx) (bg) of the statutes
12 is amended to read:

13 71.47 (1dx) (bg) *Other entities*. For claimants in a development zone under s.
14 238.395 (1) (e) or s. 560.795 (1) (e), 2009 stats., partnerships, limited liability
15 companies, and tax-option corporations may not claim the credit under this
16 subsection, but the eligibility for, and amount of, that credit shall be determined on
17 the basis of their economic activity, not that of their shareholders, partners, or
18 members. The corporation, partnership, or company shall compute the amount of
19 the credit that may be claimed by each of its shareholders, partners, or members and
20 shall provide that information to each of its shareholders, partners, or members.
21 Partners, members of limited liability companies, and shareholders of tax-option
22 corporations may claim the credit based on the partnership's, company's, or
23 corporation's activities in proportion to their ownership interest and may offset it
24 against the tax attributable to their income.

1 ***-1465/P4.658* *-1059/P3.410* SECTION 2060.** 71.47 (1dx) (c) of the statutes
2 is amended to read:

3 71.47 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits
4 under s. 238.365 (3), 238.397 (4), 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009
5 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009
6 stats., is revoked, or if the person becomes ineligible for tax benefits under s. 238.395
7 (3) or s. 560.795 (3), 2009 stats., that person may not claim credits under this
8 subsection for the taxable year that includes the day on which the certification is
9 revoked; the taxable year that includes the day on which the person becomes
10 ineligible for tax benefits; or succeeding taxable years and that person may not carry
11 over unused credits from previous years to offset tax under this chapter for the
12 taxable year that includes the day on which certification is revoked; the taxable year
13 that includes the day on which the person becomes ineligible for tax benefits; or
14 succeeding taxable years.

15 ***-1465/P4.659* *-1059/P3.411* SECTION 2061.** 71.47 (1dx) (d) of the statutes
16 is amended to read:

17 71.47 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.
18 238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s.
19 238.365 (3), 238.397 (4), 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009 stats., s.
20 560.797 (4), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., for
21 tax benefits ceases business operations in the development zone during any of the
22 taxable years that that zone exists, that person may not carry over to any taxable
23 year following the year during which operations cease any unused credits from the
24 taxable year during which operations cease or from previous taxable years.

1 ***-1465/P4.660* *-1059/P3.412* SECTION 2062.** 71.47 (1dy) (a) of the statutes
2 is amended to read:

3 71.47 (1dy) (a) *Definition.* In this subsection, "claimant" means a person who
4 files a claim under this subsection and is certified under s. 238.301 (2) or s. 560.701
5 (2), 2009 stats., and authorized to claim tax benefits under s. 238.303 or s. 560.703,
6 2009 stats.

7 ***-1465/P4.661* *-1059/P3.413* SECTION 2063.** 71.47 (1dy) (b) of the statutes
8 is amended to read:

9 71.47 (1dy) (b) *Filing claims.* Subject to the limitations under this subsection
10 and ss. 238.301 to 238.306 or s. 560.701 to 560.706, 2009 stats., for taxable years
11 beginning after December 31, 2008, a claimant may claim as a credit against the tax
12 imposed under s. 71.43, up to the amount of the tax, the amount authorized for the
13 claimant under s. 238.303 or s. 560.703, 2009 stats.

14 ***-1465/P4.662* *-1059/P3.414* SECTION 2064.** 71.47 (1dy) (c) 1. of the
15 statutes is amended to read:

16 71.47 (1dy) (c) 1. No credit may be allowed under this subsection unless the
17 claimant includes with the claimant's return a copy of the claimant's certification
18 under s. 238.301 (2) or s. 560.701 (2), 2009 stats., and a copy of the claimant's notice
19 of eligibility to receive tax benefits under s. 238.303 (3) or s. 560.703 (3), 2009 stats.

20 ***-1465/P4.663* *-1059/P3.415* SECTION 2065.** 71.47 (1dy) (c) 2. of the
21 statutes is amended to read:

22 71.47 (1dy) (c) 2. Partnerships, limited liability companies, and tax-option
23 corporations may not claim the credit under this subsection, but the eligibility for,
24 and the amount of, the credit are based on their authorization to claim tax benefits
25 under s. 238.303 or s. 560.703, 2009 stats. A partnership, limited liability company,

1 or tax-option corporation shall compute the amount of credit that each of its
2 partners, members, or shareholders may claim and shall provide that information
3 to each of them. Partners, members of limited liability companies, and shareholders
4 of tax-option corporations may claim the credit in proportion to their ownership
5 interests.

6 ***-1465/P4.664* *-1059/P3.416* SECTION 2066.** 71.47 (1dy) (d) 2. of the
7 statutes is amended to read:

8 71.47 (1dy) (d) 2. If a claimant's certification is revoked under s. 238.305 or s.
9 560.705, 2009 stats., or if a claimant becomes ineligible for tax benefits under s.
10 238.302 or s. 560.702, 2009 stats., the claimant may not claim credits under this
11 subsection for the taxable year that includes the day on which the certification is
12 revoked; the taxable year that includes the day on which the claimant becomes
13 ineligible for tax benefits; or succeeding taxable years and the claimant may not
14 carry over unused credits from previous years to offset the tax imposed under s. 71.43
15 for the taxable year that includes the day on which certification is revoked; the
16 taxable year that includes the day on which the claimant becomes ineligible for tax
17 benefits; or succeeding taxable years.

18 ***-1465/P4.665* *-1059/P3.417* SECTION 2067.** 71.47 (3g) (a) (intro.) of the
19 statutes is amended to read:

20 71.47 (3g) (a) (intro.) Subject to the limitations under this subsection and ss.
21 73.03 (35m), and 238.23 and s. 560.96, 2009 stats., a business that is certified under
22 s. 238.23 (3) or s. 560.96 (3), 2009 stats., may claim as a credit against the taxes
23 imposed under s. 71.43 an amount equal to the sum of the following, as established
24 under s. 238.23 (3) (c) or s. 560.96 (3) (c), 2009 stats:

1 ***-1465/P4.666* *-1059/P3.418* SECTION 2068.** 71.47 (3g) (b) of the statutes
2 is amended to read:

3 71.47 (3g) (b) The department of revenue shall notify the department of
4 commerce or the Wisconsin Economic Development Corporation of all claims under
5 this subsection.

6 ***-1465/P4.667* *-1059/P3.419* SECTION 2069.** 71.47 (3g) (e) 2. of the statutes
7 is amended to read:

8 71.47 (3g) (e) 2. The investments that relate to the amount described under par.
9 (a) 2. for which a claimant makes a claim under this subsection must be retained for
10 use in the technology zone for the period during which the claimant's business is
11 certified under s. 238.23 (3) or s. 560.96 (3), 2009 stats.

12 ***-1465/P4.668* *-1059/P3.420* SECTION 2070.** 71.47 (3g) (f) 1. of the statutes
13 is amended to read:

14 71.47 (3g) (f) 1. A copy of ~~a~~ the verification from the department of commerce
15 that the claimant's business is certified under s. 238.23 (3) or s. 560.96 (3), 2009
16 stats., and that the business and the department of commerce have has entered into
17 an agreement under s. 238.23 (3) (d) or s. 560.96 (3) (d), 2009 stats.

18 ***-1465/P4.669* *-1059/P3.421* SECTION 2071.** 71.47 (3g) (f) 2. of the statutes
19 is amended to read:

20 71.47 (3g) (f) 2. A statement from the department of commerce or the Wisconsin
21 Economic Development Corporation verifying the purchase price of the investment
22 described under par. (a) 2. and verifying that the investment fulfills the requirement
23 under par. (e) 2.

24 ***-1465/P4.670* *-1059/P3.422* SECTION 2072.** 71.47 (3p) (b) of the statutes
25 is amended to read:

1 71.47 (3p) (b) *Filing claims.* Subject to the limitations provided in this
2 subsection and s. 93.535 or s. 560.207, 2009 stats., except as provided in par. (c) 5.,
3 for taxable years beginning after December 31, 2006, and before January 1, 2015, a
4 claimant may claim as a credit against the taxes imposed under s. 71.43, up to the
5 amount of the tax, an amount equal to 10 percent of the amount the claimant paid
6 in the taxable year for dairy manufacturing modernization or expansion related to
7 the claimant's dairy manufacturing operation.

8 ***-1465/P4.671* *-1059/P3.423* SECTION 2073.** 71.47 (3p) (c) 2m. a. of the
9 statutes is amended to read:

10 71.47 (3p) (c) 2m. a. The maximum amount of the credits that may be claimed
11 under this subsection and ss. 71.07 (3p) and 71.28 (3p) in fiscal year 2007-08 is
12 \$600,000, as allocated under s. 560.207, 2009 stats.

13 ***-1465/P4.672* *-1059/P3.424* SECTION 2074.** 71.47 (3p) (c) 2m. b. of the
14 statutes is amended to read:

15 71.47 (3p) (c) 2m. b. The maximum amount of the credits that may be claimed
16 by all claimants, other than members of dairy cooperatives, under this subsection
17 and ss. 71.07 (3p) and 71.28 (3p) in fiscal year 2008-09, and in each fiscal year
18 thereafter, is \$700,000, as allocated under s. 93.535 or s. 560.207, 2009 stats.

19 ***-1465/P4.673* *-1059/P3.425* SECTION 2075.** 71.47 (3p) (c) 2m. bm. of the
20 statutes is amended to read:

21 71.47 (3p) (c) 2m. bm. The maximum amount of the credits that may be claimed
22 by members of dairy cooperatives under this subsection and ss. 71.07 (3p) and 71.28
23 (3p) in fiscal year 2009-10 is \$600,000, as allocated under s. 560.207, 2009 stats., and
24 the maximum amount of the credits that may be claimed by members of dairy
25 cooperatives under this subsection and ss. 71.07 (3p) and 71.28 (3p) in fiscal year

2010-11, and in each fiscal year thereafter, is \$700,000, as allocated under s. 93.535
or s. 560.207, 2009 stats.

***-0170/P1.3* SECTION 2076.** 71.47 (3p) (c) 3. of the statutes is amended to read:

71.47 (3p) (c) 3. Partnerships, limited liability companies, tax-option corporations, and dairy cooperatives may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of expenses under par. (b), except that the aggregate amount of credits that ~~the entity~~ a dairy cooperative may compute shall not exceed \$200,000 for each of the ~~entity's~~ cooperative's dairy manufacturing facilities. A partnership, limited liability company, tax-option corporation, or dairy cooperative shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interest. Members of a dairy cooperative may claim the credit in proportion to the amount of milk that each member delivers to the dairy cooperative, as determined by the dairy cooperative.

***-1465/P4.674* *-1059/P3.426* SECTION 2077.** 71.47 (3p) (c) 6. of the statutes is amended to read:

71.47 (3p) (c) 6. No credit may be allowed under this subsection unless the claimant submits with the claimant's return a copy of the claimant's credit certification and allocation under s. 93.535 or s. 560.207, 2009 stats.

***-1465/P4.675* *-1059/P3.427* SECTION 2078.** 71.47 (3q) (a) 1. of the statutes is amended to read:

71.47 (3q) (a) 1. "Claimant" means a person certified to receive tax benefits under s. 238.16 (2) or s. 560.2055 (2), 2009 stats.

1 ***-1465/P4.676* *-1059/P3.428* SECTION 2079.** 71.47 (3q) (a) 2. of the statutes
2 is amended to read:

3 71.47 (3q) (a) 2. "Eligible employee" means, for taxable years beginning before
4 January 1, 2011, an eligible employee under s. 560.2055 (1) (b), 2009 stats., who
5 satisfies the wage requirements under s. 560.2055 (3) (a) or (b), 2009 stats., or, for
6 taxable years beginning after December 31, 2010, and eligible employee under s.
7 238.16 (1) (b).

8 ***-1465/P4.677* *-1059/P3.429* SECTION 2080.** 71.47 (3q) (b) (intro.) of the
9 statutes is amended to read:

10 71.47 (3q) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
11 subsection and s. 238.16 or s. 560.2055, 2009 stats., for taxable years beginning after
12 December 31, 2009, a claimant may claim as a credit against the taxes imposed under
13 s. 71.43 any of the following:

14 ***-1465/P4.678* *-1059/P3.430* SECTION 2081.** 71.47 (3q) (b) 1. of the statutes
15 is amended to read:

16 71.47 (3q) (b) 1. The amount of wages that the claimant paid to an eligible
17 employee in the taxable year, not to exceed 10 percent of such wages, as determined
18 ~~by the department of commerce~~ under s. 238.16 or s. 560.2055, 2009 stats.

19 ***-1465/P4.679* *-1059/P3.431* SECTION 2082.** 71.47 (3q) (b) 2. of the statutes
20 is amended to read:

21 71.47 (3q) (b) 2. The amount of the costs incurred by the claimant in the taxable
22 year, as determined under s. 238.16 or s. 560.2055, 2009 stats., to undertake the
23 training activities described under s. 238.16 (3) (c) or s. 560.2055 (3) (c), 2009 stats.

24 ***-1465/P4.680* *-1059/P3.432* SECTION 2083.** 71.47 (3q) (c) 2. of the statutes
25 is amended to read:

1 71.47 (3q) (c) 2. No credit may be allowed under this subsection unless the
2 claimant includes with the claimant's return a copy of the claimant's certification for
3 tax benefits under s. 238.16 (2) or s. 560.2055 (2), 2009 stats.

4 ***-1465/P4.681* *-1059/P3.433* SECTION 2084.** 71.47 (3q) (c) 3. of the statutes
5 is amended to read:

6 71.47 (3q) (c) 3. The maximum amount of credits that may be awarded under
7 this subsection and ss. 71.07 (3q) and 71.28 (3q) for the period beginning on January
8 1, 2010, and ending on June 30, 2013, is \$14,500,000, not including the amount of
9 any credits reallocated under s. 238.15 (3) (d) or s. 560.205 (3) (d), 2009 stats.

10 ***-1465/P4.682* *-1059/P3.434* SECTION 2085.** 71.47 (3r) (b) of the statutes
11 is amended to read:

12 71.47 (3r) (b) *Filing claims.* Subject to the limitations provided in this
13 subsection and s. 238.19 or s. 560.208, 2009 stats., for taxable years beginning after
14 December 31, 2008, and before January 1, 2017, a claimant may claim as a credit
15 against the taxes imposed under s. 71.43, up to the amount of the tax, an amount
16 equal to 10 percent of the amount the claimant paid in the taxable year for meat
17 processing modernization or expansion related to the claimant's meat processing
18 operation.

19 ***-1465/P4.683* *-1059/P3.435* SECTION 2086.** 71.47 (3r) (c) 3. a. of the
20 statutes is amended to read:

21 71.47 (3r) (c) 3. a. The maximum amount of the credits that may be allocated
22 under this subsection and ss. 71.07 (3r) and 71.28 (3r) in fiscal year 2009-10 is
23 \$300,000, as allocated under s. 560.208, 2009 stats.

24 ***-1465/P4.684* *-1059/P3.436* SECTION 2087.** 71.47 (3r) (c) 3. b. of the
25 statutes is amended to read:

1 71.47 (3r) (c) 3. b. The maximum amount of the credits that may be allocated
2 under this subsection and ss. 71.07 (3r) and 71.28 (3r) in fiscal year 2010-11, and in
3 each fiscal year thereafter, is \$700,000, as allocated under s. 238.19 or s. 560.208,
4 2009 stats.

5 ***-1465/P4.685* *-1059/P3.437* SECTION 2088.** 71.47 (3r) (c) 6. of the statutes
6 is amended to read:

7 71.47 (3r) (c) 6. No credit may be allowed under this subsection unless the
8 claimant submits with the claimant's return a copy of the claimant's credit
9 certification and allocation under s. 238.19 or s. 560.208, 2009 stats.

10 ***-1465/P4.686* *-1059/P3.438* SECTION 2089.** 71.47 (3rm) (b) of the statutes
11 is amended to read:

12 71.47 (3rm) (b) *Filing claims.* Subject to the limitations provided in this
13 subsection and s. 238.21 or s. 560.209, 2009 stats., for taxable years beginning after
14 December 31, 2009, and before January 1, 2016, a claimant may claim as a credit
15 against the taxes imposed under s. 71.43, up to the amount of the tax, an amount
16 equal to 10 percent of the amount the claimant paid in the taxable year for equipment
17 that is used primarily to harvest or process woody biomass that is used as fuel or as
18 a component of fuel.

19 ***-1465/P4.687* *-1059/P3.439* SECTION 2090.** 71.47 (3rm) (c) 3. of the
20 statutes is amended to read:

21 71.47 (3rm) (c) 3. The maximum amount of the credits that may be claimed
22 under this subsection and ss. 71.07 (3rm) and 71.28 (3rm) is \$900,000, as allocated
23 under s. 238.21 or s. 560.209, 2009 stats.

24 ***-1465/P4.688* *-1059/P3.440* SECTION 2091.** 71.47 (3rn) (b) of the statutes
25 is amended to read:

1 71.47 (3rn) (b) *Filing claims.* Subject to the limitations provided in this
2 subsection and s. 238.17 or s. 506.2056 560.2056, 2009 stats., for taxable years
3 beginning after December 31, 2009, and before January 1, 2017, a claimant may
4 claim as a credit against the tax imposed under s. 71.43, up to the amount of the tax,
5 an amount equal to 10 percent of the amount the claimant paid in the taxable year
6 for food processing or food warehousing modernization or expansion related to the
7 operation of the claimant's food processing plant or food warehouse.

8 ***-1465/P4.689* *-1059/P3.441* SECTION 2092.** 71.47 (3rn) (c) 3. a. of the
9 statutes is amended to read:

10 71.47 (3rn) (c) 3. a. The maximum amount of the credits that may be allocated
11 under this subsection and ss. 71.07 (3rn) and 71.28 (3rn) in fiscal year 2009-10 is
12 \$1,000,000, as allocated under s. 560.2056, 2009 stats.

13 ***-1465/P4.690* *-1059/P3.442* SECTION 2093.** 71.47 (3rn) (c) 3. b. of the
14 statutes is amended to read:

15 71.47 (3rn) (c) 3. b. The maximum amount of the credits that may be allocated
16 under this subsection and ss. 71.07 (3rn) and 71.28 (3rn) in fiscal year 2010-11 is
17 \$1,200,000, as allocated under s. 560.2056, 2009 stats.

18 ***-1465/P4.691* *-1059/P3.443* SECTION 2094.** 71.47 (3rn) (c) 3. c. of the
19 statutes is amended to read:

20 71.47 (3rn) (c) 3. c. The maximum amount of the credits that may be allocated
21 under this subsection and ss. 71.07 (3rn) and 71.28 (3rn) in fiscal year 2011-12, and
22 in each year thereafter, is \$700,000, as allocated under s. 238.17 or s. 560.2056, 2009
23 stats.

24 ***-1465/P4.692* *-1059/P3.444* SECTION 2095.** 71.47 (3rn) (c) 6. of the
25 statutes is amended to read:

1 71.47 (3rn) (c) 6. No credit may be allowed under this subsection unless the
2 claimant submits with the claimant's return a copy of the claimant's credit
3 certification and allocation under s. 238.17 or s. 560.2056, 2009 stats.

4 ***-1465/P4.693* *-1059/P3.445* SECTION 2096.** 71.47 (3t) (b) of the statutes
5 is amended to read:

6 71.47 (3t) (b) *Credit*. Subject to the limitations provided in this subsection and
7 in s. 560.28, 2009 stats., for taxable years beginning after December 31, 2007, a
8 claimant may claim as a credit, amortized over 15 taxable years starting with the
9 taxable year beginning after December 31, 2007, against the tax imposed under s.
10 71.43, up to the amount of the tax, an amount equal to the claimant's unused credits
11 under s. 71.47 (3).

12 ***-1465/P4.694* *-1059/P3.446* SECTION 2097.** 71.47 (3t) (c) 1. of the statutes
13 is amended to read:

14 71.47 (3t) (c) 1. No credit may be claimed under this subsection unless the
15 claimant submits with the claimant's return a copy of the claimant's certification by
16 the department of commerce under s. 560.28, 2009 stats., except that, with regard
17 to credits claimed by partners of a partnership, members of a limited liability
18 company, or shareholders of a tax-option corporation, the entity shall provide a copy
19 of its certification under s. 560.28, 2009 stats., to the partner, member, or shareholder
20 to submit with his or her return.

21 ***-1465/P4.695* *-1059/P3.447* SECTION 2098.** 71.47 (3w) (a) 2. of the
22 statutes is amended to read:

23 71.47 (3w) (a) 2. "Claimant" means a person who is certified to claim tax
24 benefits under s. 238.399 (5) or s. 560.799 (5), 2009 stats., and who files a claim under
25 this subsection.

1 ***-1465/P4.696* *-1059/P3.448* SECTION 2099.** 71.47 (3w) (a) 3. of the
2 statutes is amended to read:

3 71.47 (3w) (a) 3. "Full-time employee" means a full-time employee, as defined
4 in s. 238.399 (1) (am) or s. 560.799 (1) (am), 2009 stats.

5 ***-1465/P4.697* *-1059/P3.449* SECTION 2100.** 71.47 (3w) (a) 4. of the
6 statutes is amended to read:

7 71.47 (3w) (a) 4. "Enterprise zone" means a zone designated under s. 238.399
8 or s. 560.799, 2009 stats.

9 ***-1465/P4.698* *-1059/P3.450* SECTION 2101.** 71.47 (3w) (a) 5d. of the
10 statutes is amended to read:

11 71.47 (3w) (a) 5d. "Tier I county or municipality" means a tier I county or
12 municipality, as determined ~~by the department of commerce~~ under s. 238.399 or s.
13 560.799, 2009 stats.

14 ***-1465/P4.699* *-1059/P3.451* SECTION 2102.** 71.47 (3w) (a) 5e. of the
15 statutes is amended to read:

16 71.47 (3w) (a) 5e. "Tier II county or municipality" means a tier II county or
17 municipality, as determined ~~by the department of commerce~~ under s. 238.399 or s.
18 560.799, 2009 stats.

19 ***-1465/P4.700* *-1059/P3.452* SECTION 2103.** 71.47 (3w) (b) (intro.) of the
20 statutes is amended to read:

21 71.47 (3w) (b) *Filing claims; payroll.* (intro.) Subject to the limitations
22 provided in this subsection and s. 238.399 or s. 560.799, 2009 stats., a claimant may
23 claim as a credit against the tax imposed under s. 71.43 an amount calculated as
24 follows:

1 ***-1465/P4.701* *-1059/P3.453* SECTION 2104.** 71.47 (3w) (b) 5. of the
2 statutes is amended to read:

3 71.47 (3w) (b) 5. Multiply the amount determined under subd. 4. by the
4 percentage determined by ~~the department of commerce~~ under s. 238.399 or s.
5 560.799, 2009 stats., not to exceed 7 percent.

6 ***-1465/P4.702* *-1059/P3.454* SECTION 2105.** 71.47 (3w) (bm) 1. of the
7 statutes is amended to read:

8 71.47 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2., 3., and
9 4., and subject to the limitations provided in this subsection and s. 238.399 or s.
10 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under
11 s. 71.43 an amount equal to a percentage, as determined by ~~the department of~~
12 ~~commerce~~ under s. 238.399 or s. 560.799, 2009 stats., not to exceed 100 percent, of
13 the amount the claimant paid in the taxable year to upgrade or improve the
14 job-related skills of any of the claimant's full-time employees, to train any of the
15 claimant's full-time employees on the use of job-related new technologies, or to
16 provide job-related training to any full-time employee whose employment with the
17 claimant represents the employee's first full-time job. This subdivision does not
18 apply to employees who do not work in an enterprise zone.

19 ***-1465/P4.703* *-1059/P3.455* SECTION 2106.** 71.47 (3w) (bm) 2. of the
20 statutes is amended to read:

21 71.47 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and
22 4., and subject to the limitations provided in this subsection and s. 238.399 or s.
23 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under
24 s. 71.43 an amount equal to the percentage, as determined by ~~the department of~~
25 ~~commerce~~ under s. 238.399 or s. 560.799, 2009 stats., not to exceed 7 percent, of the

1 claimant's zone payroll paid in the taxable year to all of the claimant's full-time
2 employees whose annual wages are greater than \$20,000 in a tier I county or
3 municipality, not including the wages paid to the employees determined under par.
4 (b) 1., or greater than \$30,000 in a tier II county or municipality, not including the
5 wages paid to the employees determined under par. (b) 1., and who the claimant
6 employed in the enterprise zone in the taxable year, if the total number of such
7 employees is equal to or greater than the total number of such employees in the base
8 year. A claimant may claim a credit under this subdivision for no more than 5
9 consecutive taxable years.

10 ***-1465/P4.704* *-1059/P3.456* SECTION 2107.** 71.47 (3w) (bm) 3. of the
11 statutes is amended to read:

12 71.47 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1., 2., and
13 4., and subject to the limitations provided in this subsection and s. 238.399 or s.
14 560.799, 2009 stats., for taxable years beginning after December 31, 2008, a claimant
15 may claim as a credit against the tax imposed under s. 71.43 up to 10 percent of the
16 claimant's significant capital expenditures, as determined ~~by the department of~~
17 ~~commerce~~ under s. 238.399 (5m) or s. 560.799 (5m), 2009 stats.

18 ***-1465/P4.705* *-1059/P3.457* SECTION 2108.** 71.47 (3w) (bm) 4. of the
19 statutes is amended to read:

20 71.47 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and
21 3., and subject to the limitations provided in this subsection and s. 238.399 or s.
22 560.799, 2009 stats., for taxable years beginning after December 31, 2009, a claimant
23 may claim as a credit against the tax imposed under s. 71.43, up to 1 percent of the
24 amount that the claimant paid in the taxable year to purchase tangible personal
25 property, items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services from

SECTION 2108

1 Wisconsin vendors, as determined by the department of commerce under s. 238.399
2 (5) (e) or s. 560.799 (5) (e), 2009 stats., except that the claimant may not claim the
3 credit under this subdivision and subd. 3. for the same expenditures.

4 ***-1465/P4.706* *-1059/P3.458* SECTION 2109.** 71.47 (3w) (c) 3. of the statutes
5 is amended to read:

6 71.47 (3w) (c) 3. No credit may be allowed under this subsection unless the
7 claimant includes with the claimant's return a copy of the claimant's certification for
8 tax benefits under s. 238.399 (5) or (5m) or s. 560.799 (5) or (5m), 2009 stats.

9 ***-1465/P4.707* *-1059/P3.459* SECTION 2110.** 71.47 (3w) (d) of the statutes
10 is amended to read:

11 71.47 (3w) (d) *Administration.* Section 71.28 (4) (g) and (h), as it applies to the
12 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall
13 include with their returns a copy of their certification for tax benefits, and a copy of
14 the verification of their expenses, from the department of commerce or the Wisconsin
15 Economic Development Corporation.

16 ***-1465/P4.708* *-1059/P3.460* SECTION 2111.** 71.47 (4) (am) of the statutes
17 is amended to read:

18 71.47 (4) (am) *Development zone additional research credit.* In addition to the
19 credit under par. (ad), any corporation may credit against taxes otherwise due under
20 this chapter an amount equal to 5 percent of the amount obtained by subtracting
21 from the corporation's qualified research expenses, as defined in section 41 of the
22 Internal Revenue Code, except that "qualified research expenses" include only
23 expenses incurred by the claimant in a development zone under subch. II of ch. 238
24 or subch. VI of ch. 560, 2009 stats., except that a taxpayer may elect the alternative
25 computation under section 41 (c) (4) of the Internal Revenue Code and that election

1 applies until the department permits its revocation and except that “qualified
2 research expenses” do not include compensation used in computing the credit under
3 sub. (1dj) nor research expenses incurred before the claimant is certified for tax
4 benefits under s. 238.365 (3) or s. 560.765 (3), 2009 stats., the corporation’s base
5 amount, as defined in section 41 (c) of the Internal Revenue Code, in a development
6 zone, except that gross receipts used in calculating the base amount means gross
7 receipts from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2., (df) 1.
8 and 2., (dh) 1., 2., and 3., (dj), and (dk) and research expenses used in calculating the
9 base amount include research expenses incurred before the claimant is certified for
10 tax benefits under s. 238.365 (3) or s. 560.765 (3), 2009 stats., in a development zone,
11 if the claimant submits with the claimant’s return a copy of the claimant’s
12 certification for tax benefits under s. 238.365 (3) or s. 560.765 (3), 2009 stats., and
13 a statement from the department of commerce or the Wisconsin Economic
14 Development Corporation verifying the claimant’s qualified research expenses for
15 research conducted exclusively in a development zone. The rules under s. 73.03 (35)
16 apply to the credit under this paragraph. The rules under sub. (1di) (f) and (g) as they
17 apply to the credit under that subsection apply to claims under this paragraph.
18 Section 41 (h) of the Internal Revenue Code does not apply to the credit under this
19 paragraph. No credit may be claimed under this paragraph for taxable years that
20 begin on January 1, 1998, or thereafter. Credits under this paragraph for taxable
21 years that begin before January 1, 1998, may be carried forward to taxable years that
22 begin on January 1, 1998, or thereafter.

23 ***-1465/P4.709* *-1059/P3.461* SECTION 2112.** 71.47 (5b) (a) 2. of the statutes
24 is amended to read:

SECTION 2112

1 71.47 (5b) (a) 2. "Fund manager" means an investment fund manager certified
2 under s. 238.15 (2) or s. 560.205 (2), 2009 stats.

3 ***-1465/P4.710* *-1059/P3.462* SECTION 2113.** 71.47 (5b) (b) 1. of the statutes
4 is amended to read:

5 71.47 (5b) (b) 1. For taxable years beginning after December 31, 2004, subject
6 to the limitations provided under this subsection and s. 238.15 or s. 560.205, 2009
7 stats., and except as provided in subd. 2., a claimant may claim as a credit against
8 the tax imposed under s. 71.43, up to the amount of those taxes, 25 percent of the
9 claimant's investment paid to a fund manager that the fund manager invests in a
10 business certified under s. 238.15 (1) or s. 560.205 (1), 2009 stats.

11 ***-1465/P4.711* *-1059/P3.463* SECTION 2114.** 71.47 (5b) (b) 2. of the statutes
12 is amended to read:

13 71.47 (5b) (b) 2. In the case of a partnership, limited liability company, or
14 tax-option corporation, the computation of the 25 percent limitation under subd. 1.
15 shall be determined at the entity level rather than the claimant level and may be
16 allocated among the claimants who make investments in the manner set forth in the
17 entity's organizational documents. The entity shall provide to the department of
18 revenue and to the department of commerce or the Wisconsin Economic
19 Development Corporation the names and tax identification numbers of the
20 claimants, the amounts of the credits allocated to the claimants, and the
21 computation of the allocations.

22 ***-0167/P1.4* SECTION 2115.** 71.47 (5b) (d) 3. of the statutes is amended to read:

23 71.47 (5b) (d) 3. For ~~calendar years beginning~~ investments made after
24 December 31, 2007, if an investment for which a claimant claims a credit under par.
25 (b) is held by the claimant for less than 3 years, the claimant shall pay to the

1 department, in the manner prescribed by the department, the amount of the credit
2 that the claimant received related to the investment.

3 ***-1465/P4.712* *-1059/P3.464* SECTION 2116.** 71.47 (5f) (a) 1. (intro.) of the
4 statutes is amended to read:

5 71.47 (5f) (a) 1. (intro.) "Accredited production" means a film, video, broadcast
6 advertisement, or television production, as approved by the department of commerce
7 or the department of tourism, for which the aggregate salary and wages included in
8 the cost of the production for the period ending 12 months after the month in which
9 the principal filming or taping of the production begins exceeds \$50,000. "Accredited
10 production" also means an electronic game, as approved by the department of
11 commerce or the department of tourism, for which the aggregate salary and wages
12 included in the cost of the production for the period ending 36 months after the month
13 in which the principal programming, filming, or taping of the production begins
14 exceeds \$100,000. "Accredited production" does not include any of the following,
15 regardless of the production costs:

16 ***-1465/P4.713* *-1059/P3.465* SECTION 2117.** 71.47 (5f) (a) 3. of the statutes
17 is amended to read:

18 71.47 (5f) (a) 3. "Production expenditures" means any expenditures that are
19 incurred in this state and directly used to produce an accredited production,
20 including expenditures for set construction and operation, wardrobes, make-up,
21 clothing accessories, photography, sound recording, sound synchronization, sound
22 mixing, lighting, editing, film processing, film transferring, special effects, visual
23 effects, renting or leasing facilities or equipment, renting or leasing motor vehicles,
24 food, lodging, and any other similar expenditure as determined by the department

1 of commerce or the department of tourism. "Production expenditures" do not include
2 salary, wages, or labor-related contract payments.

3 ***-1465/P4.714* *-1059/P3.466* SECTION 2118.** 71.47 (5f) (c) 6. of the statutes
4 is amended to read:

5 71.47 (5f) (c) 6. No credit may be allowed under this subsection unless the
6 claimant files an application with the department of commerce or the department of
7 tourism, at the time and in the manner prescribed by the department of commerce
8 or the department of tourism, and the department of commerce or the department
9 of tourism approves the application. The claimant shall submit a fee with the
10 application in an amount equal to 2 percent of the claimant's budgeted production
11 expenditures or to \$5,000, whichever is less. The claimant shall submit a copy of the
12 approved application with the claimant's return.

13 ***-1465/P4.715* *-1059/P3.467* SECTION 2119.** 71.47 (5h) (c) 4. of the statutes
14 is amended to read:

15 71.47 (5h) (c) 4. No claim may be allowed under this subsection unless the
16 department of commerce or the department of tourism certifies, in writing, that the
17 credits claimed under this subsection are for expenses related to establishing or
18 operating a film production company in this state and the claimant submits a copy
19 of the certification with the claimant's return.

20 ***-1465/P4.716* *-1059/P3.468* SECTION 2120.** 71.47 (5i) (c) 1. of the statutes
21 is amended to read:

22 71.47 (5i) (c) 1. The maximum amount of the credits that may be claimed under
23 this subsection and ss. 71.07 (5i) and 71.28 (5i) in a taxable year is \$10,000,000, as
24 allocated under s. 238.14 or s. 560.204, 2009 stats.

1 ***-1465/P4.717* *-0808/2.244* SECTION 2121.** 71.47 (5j) (a) 2d. of the statutes
2 is amended to read:

3 71.47 (5j) (a) 2d. "Diesel replacement renewable fuel" includes biodiesel and
4 any other fuel derived from a renewable resource that meets all of the applicable
5 requirements of the American Society for Testing and Materials for that fuel and that
6 the department of ~~commerce~~ safety and professional services designates by rule as
7 a diesel replacement renewable fuel.

8 ***-1465/P4.718* *-0808/2.245* SECTION 2122.** 71.47 (5j) (a) 2m. of the statutes
9 is amended to read:

10 71.47 (5j) (a) 2m. "Gasoline replacement renewable fuel" includes ethanol and
11 any other fuel derived from a renewable resource that meets all of the applicable
12 requirements of the American Society for Testing and Materials for that fuel and that
13 the department of ~~commerce~~ safety and professional services designates by rule as
14 a gasoline replacement renewable fuel.

15 ***-1465/P4.719* *-0808/2.246* SECTION 2123.** 71.47 (5j) (c) 3. of the statutes
16 is amended to read:

17 71.47 (5j) (c) 3. The department of ~~commerce~~ safety and professional services
18 shall establish standards to adequately prevent, in the distribution of conventional
19 fuel to an end user, the inadvertent distribution of fuel containing a higher
20 percentage of renewable fuel than the maximum percentage established by the
21 federal environmental protection agency for use in conventionally-fueled engines.

22 ***-1187/P5.393* SECTION 2124.** 71.47 (5r) (a) 6. a. of the statutes is amended
23 to read:

24 71.47 (5r) (a) 6. a. A University of Wisconsin System institution, the University
25 of Wisconsin-Madison, a technical college system institution, or a regionally

1 accredited 4-year nonprofit college or university having its regional headquarters
2 and principal place of business in this state.

3 ***-1148/1.1* SECTION 2125.** 71.54 (1) (f) (intro.) of the statutes is amended to
4 read:

5 71.54 (1) (f) *2001 and thereafter to 2011.* (intro.) Subject to sub. (2m), the
6 amount of any claim filed in 2001 ~~and thereafter to 2011~~ and based on property taxes
7 accrued or rent constituting property taxes accrued during the previous year is
8 limited as follows:

9 ***-1148/1.2* SECTION 2126.** 71.54 (1) (g) of the statutes is created to read:

10 71.54 (1) (g) *2012 and thereafter.* The amount of any claim filed in 2012 and
11 thereafter and based on property taxes accrued or rent constituting property taxes
12 accrued during the previous year is limited as follows:

13 1. If the household income was \$8,060 or less in the year to which the claim
14 relates, the claim is limited to 80 percent of the property taxes accrued or rent
15 constituting property taxes accrued or both in that year on the claimant's homestead.

16 2. If the household income was more than \$8,060 in the year to which the claim
17 relates, the claim is limited to 80 percent of the amount by which the property taxes
18 accrued or rent constituting property taxes accrued or both in that year on the
19 claimant's homestead exceeds 8.785 percent of the household income exceeding
20 \$8,060.

21 3. No credit may be allowed if the household income of a claimant exceeds
22 \$24,680.

23 ***-1148/1.3* SECTION 2127.** 71.54 (2) (b) 3. of the statutes is amended to read:

24 71.54 (2) (b) 3. Subject to sub. (2m), in calendar year ~~1990 or any subsequent~~
25 ~~calendar year~~ years 1990 to 2010, \$1,450.

1 ***-1148/1.4* SECTION 2128.** 71.54 (2) (b) 4. of the statutes is created to read:
2 71.54 (2) (b) 4. In calendar years 2011 or any subsequent calendar year, \$1,460.

3 ***-1148/1.5* SECTION 2129.** 71.54 (2m) of the statutes is amended to read:
4 71.54 (2m) INDEXING FOR INFLATION; 2010 ~~AND THEREAFTER~~. (a) For calendar years
5 beginning after December 31, 2009, and before January 1, 2011, the dollar amounts
6 of the threshold income under sub. (1) (f) 1. and 2., the maximum household income
7 under sub. (1) (f) 3. and the maximum property taxes under sub. (2) (b) 3. shall be
8 increased each year by a percentage equal to the percentage change between the U.S.
9 consumer price index for all urban consumers, U.S. city average, for the 12-month
10 average of the U.S. consumer price index for the month of August of the year before
11 the previous year through the month of July of the previous year and the U.S.
12 consumer price index for all urban consumers, U.S. city average, for the 12-month
13 average of the U.S. consumer price index for August 2007 through July 2008, as
14 determined by the federal department of labor, except that the adjustment may occur
15 only if the percentage is a positive number. Each amount that is revised under this
16 paragraph shall be rounded to the nearest multiple of \$10 if the revised amount is
17 not a multiple of \$10 or, if the revised amount is a multiple of \$5, such an amount
18 shall be increased to the next higher multiple of \$10. The department of revenue
19 shall annually adjust the changes in dollar amounts required under this paragraph
20 and incorporate the changes into the income tax forms and instructions.

21 (b) The department of revenue shall ~~annually~~ adjust the slope under sub. (1)
22 (f) 2. such that, as a claimant's income increases from the threshold income as
23 calculated under par. (a), to an amount that exceeds the maximum household income
24 as calculated under par. (a), the credit that may be claimed is reduced to \$0 and the

1 department of revenue shall incorporate the changes into the income tax forms and
2 instructions.

3 ***-1465/P4.720* *-1059/P3.469* SECTION 2130.** 71.78 (4) (m) of the statutes
4 is amended to read:

5 71.78 (4) (m) The ~~secretary of commerce~~ chief executive officer of the Wisconsin
6 Economic Development Corporation and employees of ~~that department the~~
7 corporation to the extent necessary to administer the development zone program
8 under subch. ~~VI of ch. 560~~ II of ch. 238.

9 ***-1195/2.129* SECTION 2131.** 71.93 (1) (a) 3. of the statutes is amended to read:
10 71.93 (1) (a) 3. An amount that the department of health services may recover
11 under s. 49.45 (2) (a) 10., 49.497, ~~49.793~~, or 49.847, if the department of health
12 services has certified the amount under s. 49.85.

13 ***-1195/2.130* SECTION 2132.** 71.93 (1) (a) 4. of the statutes is amended to read:
14 71.93 (1) (a) 4. An amount that the department of children and families may
15 recover under s. 49.161 ~~or~~, 49.195 (3), or 49.373 or collect under s. 49.147 (6) (cm), if
16 the department of children and families has certified the amount under s. 49.85.

17 ***-1320/2.21* SECTION 2133.** 73.03 (27) of the statutes is amended to read:
18 73.03 (27) To write off from the records of the department income, franchise,
19 sales, use, withholding, motor fuel, gift, beverage and cigarette tax and ~~recycling~~
20 economic development surcharge liabilities, following a determination by the
21 secretary of revenue that they are not collectible. Taxes written off under this
22 subsection remain legal obligations.

23 ***-1465/P4.721* *-1059/P3.470* SECTION 2134.** 73.03 (35) of the statutes is
24 amended to read:

73.03 (35) To deny a portion of a credit claimed under s. 71.07 (2dd), (2de), (2di), (2dj), (2dL), (2dm), (2dr), (2ds), or (2dx), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), or (4) (am), 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), or (4) (am), or 76.636 if granting the full amount claimed would violate a requirement under s. 238.385 or s. 560.785, 2009 stats., or would bring the total of the credits granted to that claimant under all of those subsections over the limit for that claimant under s. 238.368, 238.395 (2) (b), or 238.397 (5) (b) or s. 560.768, 2009 stats., s. 560.795 (2) (b), 2009 stats., or s. 560.797 (5) (b), 2009 stats.

***-1465/P4.722* *-1059/P3.471* SECTION 2135.** 73.03 (35m) of the statutes is amended to read:

73.03 (35m) To deny a portion of a credit claimed under s. 71.07 (3g), 71.28 (3g), or 71.47 (3g), if granting the full amount claimed would violate a requirement under s. 238.23 or s. 560.96, 2009 stats., or would bring the total of the credits claimed under ss. 71.07 (3g), 71.28 (3g), and 71.47 (3g) over the limit for all claimants under s. 238.23 (2) or s. 560.96 (2), 2009 stats.

***-1465/P4.723* *-1059/P3.472* SECTION 2136.** 73.03 (63) of the statutes is amended to read:

73.03 (63) Notwithstanding the amount limitations specified under ~~ss.~~ s. 71.07 (5d) (c) 1. and s. 238.15 (3) (d) or s. 560.205 (3) (d), 2009 stats., in consultation with the department of commerce or the Wisconsin Economic Development Corporation, to carry forward to subsequent taxable years unclaimed credit amounts of the early stage seed investment credits under ss. 71.07 (5b), 71.28 (5b), 71.47 (5b), and 76.638 and the angel investment credit under s. 71.07 (5d). Annually, no later than July 1, the department of commerce or the Wisconsin Economic Development Corporation

1 shall submit to the department of revenue its recommendations for the carry forward
2 of credit amounts as provided under this subsection.

3 ***-1465/P4.724* *-0808/2.247* SECTION 2137.** 73.0301 (1) (b) of the statutes
4 is amended to read:

5 73.0301 (1) (b) "Credentialing board" means a board, examining board or
6 affiliated credentialing board in the department of ~~regulation and licensing~~ safety
7 and professional services that grants a credential.

8 ***-1465/P4.725* *-0808/2.248* SECTION 2138.** 73.0301 (1) (e) of the statutes
9 is amended to read:

10 73.0301 (1) (e) "Licensing department" means the department of
11 administration; the board of commissioners of public lands; ~~the department of~~
12 ~~commerce~~; the department of children and families; the government accountability
13 board; the department of financial institutions; the department of health services;
14 the department of natural resources; the department of public instruction; ~~the~~
15 ~~department of regulation and licensing~~; the department of safety and professional
16 services; the department of workforce development; the office of the commissioner
17 of insurance; or the department of transportation.

18 ***-1465/P4.726* *-0808/2.249* SECTION 2139.** 73.0301 (2) (a) 1. of the statutes
19 is amended to read:

20 73.0301 (2) (a) 1. Request the department of revenue to certify whether an
21 applicant for a license or license renewal or continuation is liable for delinquent
22 taxes. With respect to an applicant for a license granted by a credentialing board,
23 the department of ~~regulation and licensing~~ safety and professional services shall
24 make a request under this subdivision. This subdivision does not apply to the
25 department of transportation with respect to licenses described in sub. (1) (d) 7.

1 ***-1465/P4.727* *-0808/2.250* SECTION 2140.** 73.0301 (2) (a) 2. of the statutes
2 is amended to read:

3 73.0301 (2) (a) 2. Request the department of revenue to certify whether a
4 license holder is liable for delinquent taxes. With respect to a holder of a license
5 granted by a credentialing board, the department of ~~regulation and licensing~~ safety
6 and professional services shall make a request under this subdivision.

7 ***-1465/P4.728* *-0808/2.251* SECTION 2141.** 73.0301 (2) (b) 1. a. of the
8 statutes is amended to read:

9 73.0301 (2) (b) 1. a. If, after a request is made under par. (a) 1. or 2., the
10 department of revenue certifies that the license holder or applicant for a license or
11 license renewal or continuation is liable for delinquent taxes, revoke the license or
12 deny the application for the license or license renewal or continuation. The
13 department of transportation may suspend licenses described in sub. (1) (d) 7. in lieu
14 of revoking those licenses. A suspension, revocation or denial under this subd. 1. a.
15 is not subject to administrative review or, except as provided in subd. 2. and sub. (5)
16 (am), judicial review. With respect to a license granted by a credentialing board, the
17 department of ~~regulation and licensing~~ safety and professional services shall make
18 a revocation or denial under this subd. 1. a. With respect to a license to practice law,
19 the department of revenue shall not submit a certification under this subd. 1. a. to
20 the supreme court until after the license holder or applicant has exhausted his or her
21 remedies under sub. (5) (a) and (am) or has failed to make use of such remedies.

22 ***-1465/P4.729* *-0808/2.252* SECTION 2142.** 73.0301 (2) (b) 1. b. of the
23 statutes is amended to read:

24 73.0301 (2) (b) 1. b. Mail a notice of suspension, revocation or denial under
25 subd. 1. a. to the license holder or applicant. The notice shall include a statement

1 of the facts that warrant the suspension, revocation or denial and a statement that
2 the license holder or applicant may, within 30 days after the date on which the notice
3 of denial, suspension or revocation is mailed, file a written request with the
4 department of revenue to have the certification of tax delinquency on which the
5 suspension, revocation or denial is based reviewed at a hearing under sub. (5) (a).
6 With respect to a license granted by a credentialing board, the department of
7 ~~regulation and licensing~~ safety and professional services shall mail a notice under
8 this subd. 1. b. With respect to a license to practice law, the department of revenue
9 shall mail a notice under this subd. 1. b. and the notice shall indicate that the license
10 holder or applicant may request a hearing under sub. (5) (a) and (am) and that the
11 department of revenue shall submit a certificate of delinquency to suspend, revoke,
12 or deny a license to practice law to the supreme court after the license holder or
13 applicant has exhausted his or her remedies under sub. (5) (a) and (am) or has failed
14 to make use of such remedies. A notice sent to a person who holds a license to practice
15 law or who is an applicant for a license to practice law shall also indicate that the
16 department of revenue may not submit a certificate of delinquency to the supreme
17 court if the license holder or applicant pays the delinquent tax in full or enters into
18 an agreement with the department of revenue to satisfy the delinquency.

19 ***-1465/P4.730* *-0808/2.253* SECTION 2143.** 73.0301 (2) (b) 2. of the statutes
20 is amended to read:

21 73.0301 (2) (b) 2. Except as provided in subd. 2m., if notified by the department
22 of revenue that the department of revenue has affirmed a certification of tax
23 delinquency after a hearing under sub. (5) (a), affirm a suspension, revocation or
24 denial under subd. 1. a. A license holder or applicant may seek judicial review under
25 ss. 227.52 to 227.60, except that the review shall be in the circuit court for Dane

County, of an affirmation of a revocation or denial under this subdivision. With respect to a license granted by a credentialing board, the department of ~~regulation and licensing~~ safety and professional services shall make an affirmation under this subdivision.

***-1465/P4.731* *-0808/2.254* SECTION 2144.** 73.0301 (2) (b) 3. of the statutes is amended to read:

73.0301 (2) (b) 3. If a person submits a nondelinquency certificate issued under sub. (5) (b) 1., reinstate the license or grant the application for the license or license renewal or continuation, unless there are other grounds for suspending or revoking the license or for denying the application for the license or license renewal or continuation. If reinstatement is required under this subdivision, a person is not required to submit a new application or other material or to take a new test. No separate fee may be charged for reinstatement of a license under this subdivision. With respect to a license granted by a credentialing board, the department of ~~regulation and licensing~~ safety and professional services shall reinstate a license or grant an application under this subdivision.

***-1465/P4.732* *-0808/2.255* SECTION 2145.** 73.0301 (2) (b) 4. of the statutes is amended to read:

73.0301 (2) (b) 4. If a person whose license has been suspended or revoked or whose application for a license or license renewal or continuation has been denied under subd. 1. a. submits a nondelinquency certificate issued under sub. (3) (a) 2., reinstate the license or grant the person's application for the license or license renewal or continuation, unless there are other grounds for not reinstating the license or for denying the application for the license or license renewal or continuation. With respect to a license granted by a credentialing board, the

1 department of ~~regulation and licensing~~ safety and professional services shall
2 reinstate a license or grant an application under this subdivision.

3 ***-1187/P5.394* SECTION 2146.** 73.12 (1) (b) of the statutes is amended to read:

4 73.12 (1) (b) "Vendor" means a person providing goods or services to this state
5 or the University of Wisconsin-Madison under subch. IV or V of ch. 16 or under ch.
6 84.

7 ***-1187/P5.395* SECTION 2147.** 73.12 (2) of the statutes is amended to read:

8 73.12 (2) REQUEST FOR SETOFF. The department of revenue may request the
9 department of administration to proceed under sub. (3) against any vendor who owes
10 a tax. A request under this subsection consists of identification of the vendor and of
11 the vendor's contracts with this state or the University of Wisconsin-Madison and
12 notice to the vendor of the request for a setoff.

13 ***-1187/P5.396* SECTION 2148.** 73.12 (3) of the statutes is amended to read:

14 73.12 (3) SETOFF. Upon receipt of a request under sub. (2), the department of
15 administration shall begin to set off against amounts owed by this state or the
16 University of Wisconsin-Madison to a vendor taxes owed to this state by that vendor
17 until those taxes are paid in full. If the secretary of administration determines,
18 within 30 days after receipt of a request for setoff, that the vendor against whom
19 setoff is requested is either an essential supplier of critical commodities or the only
20 vendor from whom a necessary good or service can be obtained and notifies the
21 secretary of revenue of that determination, the department of administration shall
22 waive the right of setoff and the department of administration shall pay to the vendor
23 the amounts set off. The department of administration or the University of
24 Wisconsin-Madison shall, within 30 days after the end of each calendar quarter,
25 transfer to the department of revenue the taxes set off during the previous calendar

1 quarter for deposit in the general fund, or in the transportation fund in respect to
2 taxes owed under ch. 78, and shall notify the department of revenue of the amounts
3 set off against each vendor.

4 ***-1187/P5.397* SECTION 2149.** 73.12 (5) of the statutes is amended to read:

5 73.12 (5) LIABILITY PRECLUDED. Exchange of information required to administer
6 this section does not result in liability under s. 71.78, 72.06, 77.61 (5), 78.80 (3) or
7 139.38 (6). The department of administration or the University of
8 Wisconsin-Madison is not liable to any vendor because of setoffs under this section.

9 ***-1187/P5.398* SECTION 2150.** 73.12 (7) of the statutes is amended to read:

10 73.12 (7) TAX IDENTIFICATION INFORMATION. The department of administration
11 and the University of Wisconsin-Madison may collect from vendors and provide to
12 the department of revenue any tax identification information that the department
13 of revenue requires to administer the program under this section.

14 ***-1050/P3.10* SECTION 2151.** 74.01 (5) of the statutes is amended to read:

15 74.01 (5) "Special tax" means any amount entered in the tax roll which is not
16 a general property tax, special assessment or special charge. "Special tax" includes
17 any interest and penalties assessed for nonpayment of the tax before it is placed in
18 the tax roll ~~and any charge under s. 287.093 (1) (a) 2. that is placed on the tax roll~~
19 ~~under s. 287.093 (2).~~

20 ***-1465/P4.733* *-1059/P3.474* SECTION 2152.** 75.106 (1) (a) of the statutes
21 is amended to read:

22 75.106 (1) (a) "Brownfield" has the meaning given in s. ~~560.13~~ 238.13 (1) (a),
23 except that, for purposes of this section, "brownfield" also means abandoned, idle, or
24 underused residential facilities or sites, the expansion or redevelopment of which is
25 adversely affected by actual or perceived environmental contamination.

SECTION 2153

***-1220/P1.1* SECTION 2153.** 76.24 (2) (a) of the statutes is amended to read:

76.24 (2) (a) All taxes paid by any railroad company derived from or apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators, and their approaches, or car ferries on the basis of the separate valuation provided for in s. 76.16, shall be distributed annually from the transportation fund to the towns, villages, and cities in which they are located, pursuant to certification made by the department of revenue on or before August 15. Beginning with amounts distributed in 2011, the amount distributed to any town, village, or city under this paragraph may not be less than the amount distributed to it in 2010 under this paragraph.

***-1465/P4.734* *-1059/P3.475* SECTION 2154.** 76.635 (1) (a) of the statutes is amended to read:

76.635 (1) (a) "Certified capital company" has the meaning given in s. 560.29 (1) (a), 2009 stats.

***-1465/P4.735* *-1059/P3.476* SECTION 2155.** 76.635 (1) (b) of the statutes is amended to read:

76.635 (1) (b) "Certified capital investment" has the meaning given in s. 560.29 (1) (b), 2009 stats.

***-1465/P4.736* *-1059/P3.477* SECTION 2156.** 76.635 (1) (c) of the statutes is amended to read:

76.635 (1) (c) "Investment date" has the meaning given in s. 560.29 (1) (d), 2009 stats.

***-1465/P4.737* *-1059/P3.478* SECTION 2157.** 76.635 (1) (d) of the statutes is amended to read: